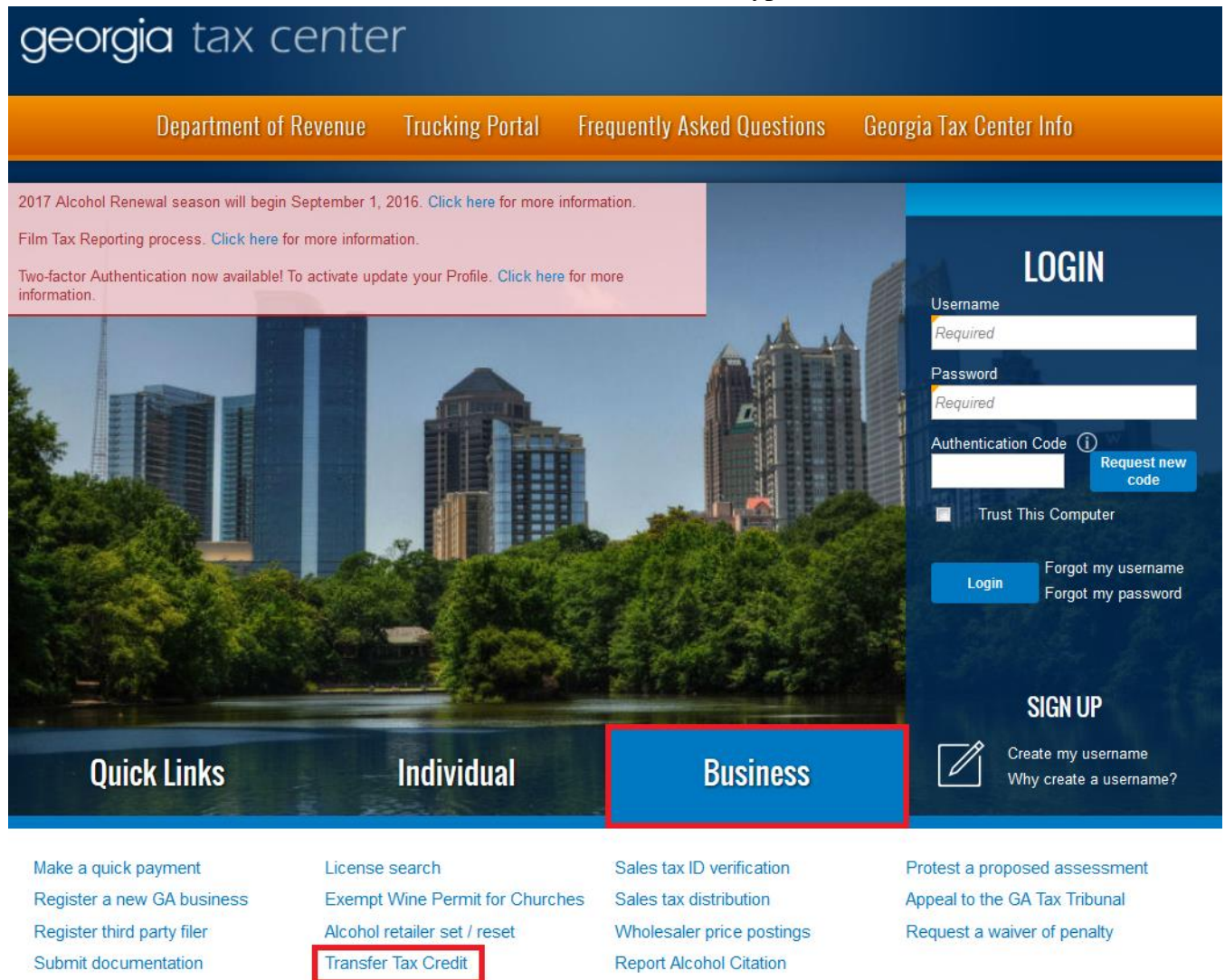


Transfers of Film Tax credit to purchasers of the credit can now be submitted electronically through GTC. This process replaces the paper IT-TRANS process for production companies that will claim the film tax credit after June 1, 2016. A DOR certificate number issued to the production company is required to complete this request.

1. Navigate to the GTC website (<https://gtc.dor.ga.gov>)
2. Select the **Business** tab and then the **Transfer Tax Credit** hyperlink



The screenshot shows the Georgia Tax Center website. The header includes the Georgia Tax Center logo and navigation links: Department of Revenue, Trucking Portal, Frequently Asked Questions, and Georgia Tax Center Info. A banner area contains three links: "2017 Alcohol Renewal season will begin September 1, 2016. Click here for more information.", "Film Tax Reporting process. Click here for more information.", and "Two-factor Authentication now available! To activate update your Profile. Click here for more information." The main content area features a large image of a city skyline with a lake in the foreground. Below the image are three tabs: "Quick Links", "Individual", and "Business". The "Business" tab is highlighted with a red border. To the right of the tabs is a "LOGIN" section with fields for Username, Password, and Authentication Code, along with a "Request new code" button and a "Trust This Computer" checkbox. Below the login section is a "SIGN UP" section with a "Create my username" button and a link "Why create a username?". At the bottom, there is a grid of links organized into four columns. The "Transfer Tax Credit" link in the second column is highlighted with a red border.

Quick Links	Individual	Business	
Make a quick payment Register a new GA business Register third party filer Submit documentation	License search Exempt Wine Permit for Churches Alcohol retailer set / reset Transfer Tax Credit	Sales tax ID verification Sales tax distribution Wholesaler price postings Report Alcohol Citation	Protest a proposed assessment Appeal to the GA Tax Tribunal Request a waiver of penalty

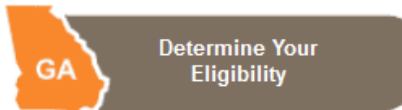
3. Step 1 – Gather Your Information

Review the requirements on the screen and gather your information. When ready, click the **Next** button

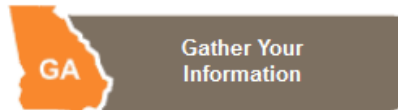
1. Request Details 2. Credit Details 3. Transferees

Request Details

TRANSFER TAX CREDIT



- You would like to transfer your remaining film tax credits.
- Before submitting Form IT-TRANS for the film tax credit, the production company that earned the film tax credit must have reported to the Department of Revenue through the Georgia Tax Center the information required by Revenue Regulation 560-7-8-.45. For taxable years beginning on or after January 1, 2016, before a qualified interactive entertainment production company can submit Form IT-TRANS for the film tax credit, they must have received preapproval from the Department as required by Revenue Regulation 560-7-8-.45.



- Information for the entity transferring credit (transferer): taxpayer or entity name, contact name and phone number.
- Contact information for all entities receiving credit (transferees): name, federal employer ID or social security number, and amount of credit to be transferred.
- Before the application to transfer tax credit can be completed online, the transferee must have previously filed a tax return in Georgia. If the transferee has never filed a tax return they will need to register by calling 1-877-423-6711.

Cancel

Previous

Next

4. Step 2 – Credit Details

From the **Credit being Transferred** dropdown box, select “**122 – Film Tax Credit**”

Enter the requested information about the tax credit, the entity that generated the credit, the disregarded entity (if applicable), and the appropriate contact information

Attachments are optional

Once all required information has been completed, click the **Next** button

1. Request Details
2. Credit Details
3. Transferees

Credit Details

ENTER TAX CREDIT INFORMATION

Credit being transferred 122 - Film Tax Credit

Tax Year Generated Required

Date of Transfer Required

Total Tax Credit Generated Required

Amount To Transfer Required

DOR Certificate Id Required

DED Certification Number (Optional)

GENERATING ENTITY DETAILS

Name of Generating Entity Required

Id Type of Generating Entity Required

Id of Generating Entity Required

DISREGARDED ENTITY DETAILS (IF APPLICABLE)

Name of Disregarded Entity

Id Type of Disregarded Entity

Id of Disregarded Entity

ENTER GENERATING ENTITY CONTACT INFORMATION

Contact First Name Required

Contact Last Name Required

Contact E-Mail Required

Contact Phone Number Required

ENTER BROKER CONTACT INFORMATION

Company Name Required

Contact First Name Required

Contact Last Name Required

Contact E-Mail Required

Contact Phone Number Required

PLEASE ATTACH ANY SUPPORTING DOCUMENTATION (OPTIONAL)

ATTACHMENTS Add Attachment

Type	Filename	Size	Description
------	----------	------	-------------

Cancel
Previous
Next

5. Step 3 – Transferees

Here is where you add information for each transferee

The default allocation type is “By Dollar Amount”

The “By Percentage” selection will allow you to enter a percentage based on the total amount being transferred and not the overall approved certificate amount

Click the “**Click to add transferee**” hyperlink to begin adding transferees

1. Request Details > 2. Credit Details > 3. Transferees

Transferees

PLEASE ENTER TRANSFER INFORMATION

Amount To Transfer	10,000.00
Current Transfer Amount Total	0.00
Current Transfer Percent Total	0.000000
Allocation Type	<input checked="" type="radio"/> By Dollar Amount <input type="radio"/> By Percentage

Must add up to the specified transfer amount.

Transferees

Click to add transferee

Name of Entity or Individual	Id Type	Id #	Credit Transferred	Percentage Transferred
Click to add transferee				

Cancel

Previous

Submit

6. Enter the Name, ID type (FEIN or SSN), ID number, and credit amount being transferred

Select the **Click to add transferee** link to add additional transferees

Transferees

Transferee

Enter taxpayer information to receive credit

Remove this transferee

Copy row

Click to add transferee

Name of Entity or Individual	Required
Id Type	Required
Id #	Required
Credit Transferred	Required
Percentage Transferred	0.000000

Remove this transferee

Copy row

Click to add transferee

Cancel

Previous

Submit

7. A new tab will be created for each additional transferee
 The Transferees tab will display a summary list of all transferees entered
 The “**Current Transfer Amount Total**” will automatically be updated with each transferee added
 The “**Current Transfer Amount Total**” must equal the “**Amount to Transfer**” entered in Step 2 before you can submit your request
 Click the **Previous** button if you need to edit the “**Amount to Transfer**”
 Once all transferees have been added and the information is correct, click **Submit**

1. Request Details
2. Credit Details
3. Transferees

Transferees

PLEASE ENTER TRANSFER INFORMATION

Amount To Transfer	10,000.00	
Current Transfer Amount Total	7,500.00	Must add up to the specified transfer amount.
Current Transfer Percent Total	75.000000	

Allocation Type:
 By Dollar Amount
By Percentage

Transferees
BUYER 1
BUYER 2

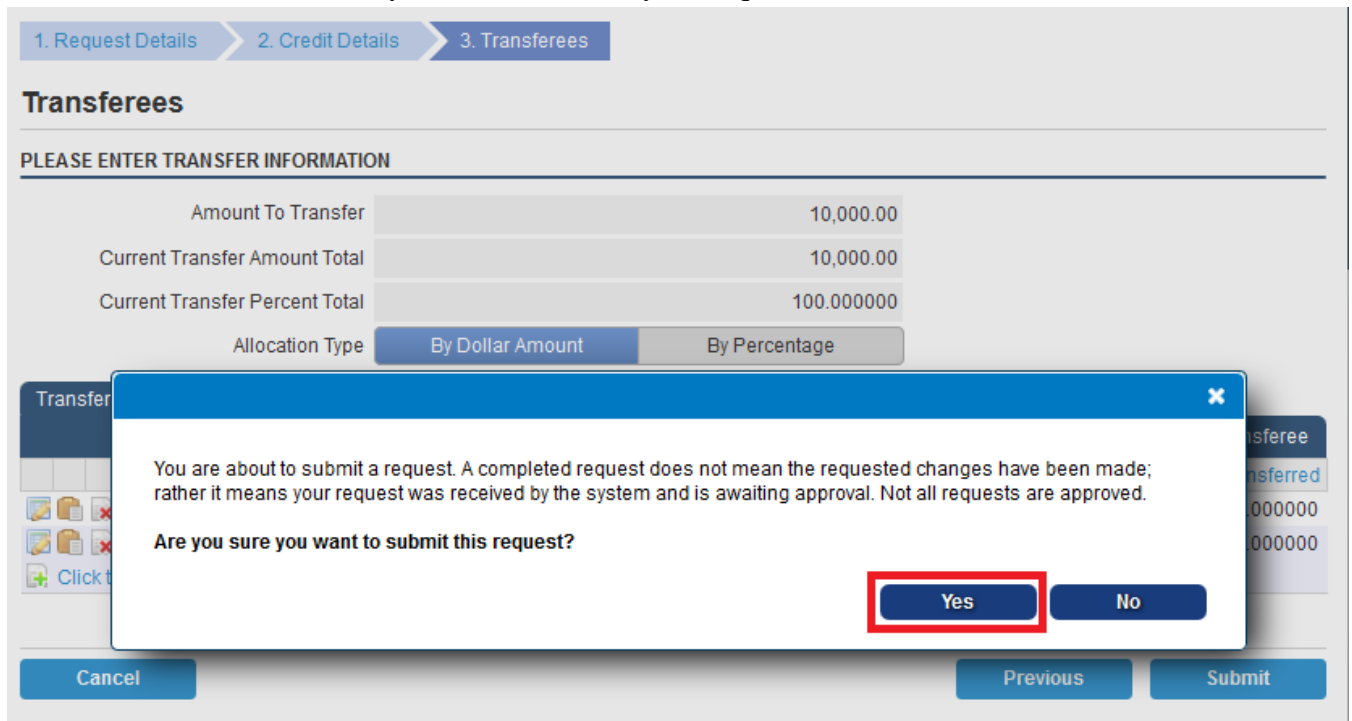
[Click to add transferee](#)

	Name of Entity or Individual	Id Type	Id #	Credit Transferred	Percentage Transferred
	BUYER 1	Social Security #	***-**-1234	2,500.00	25.000000
	BUYER 2	Federal Employer ID #	11-1111112	5,000.00	50.000000
Click to add transferee					

2 Rows

Cancel
Previous
Submit

- Click **Yes** to confirm that you want to submit your request



1. Request Details > 2. Credit Details > 3. Transferees

Transferees

PLEASE ENTER TRANSFER INFORMATION

Amount To Transfer	10,000.00
Current Transfer Amount Total	10,000.00
Current Transfer Percent Total	100.000000

Allocation Type: ☒ By Dollar Amount ☐ By Percentage

You are about to submit a request. A completed request does not mean the requested changes have been made; rather it means your request was received by the system and is awaiting approval. Not all requests are approved.

Are you sure you want to submit this request?

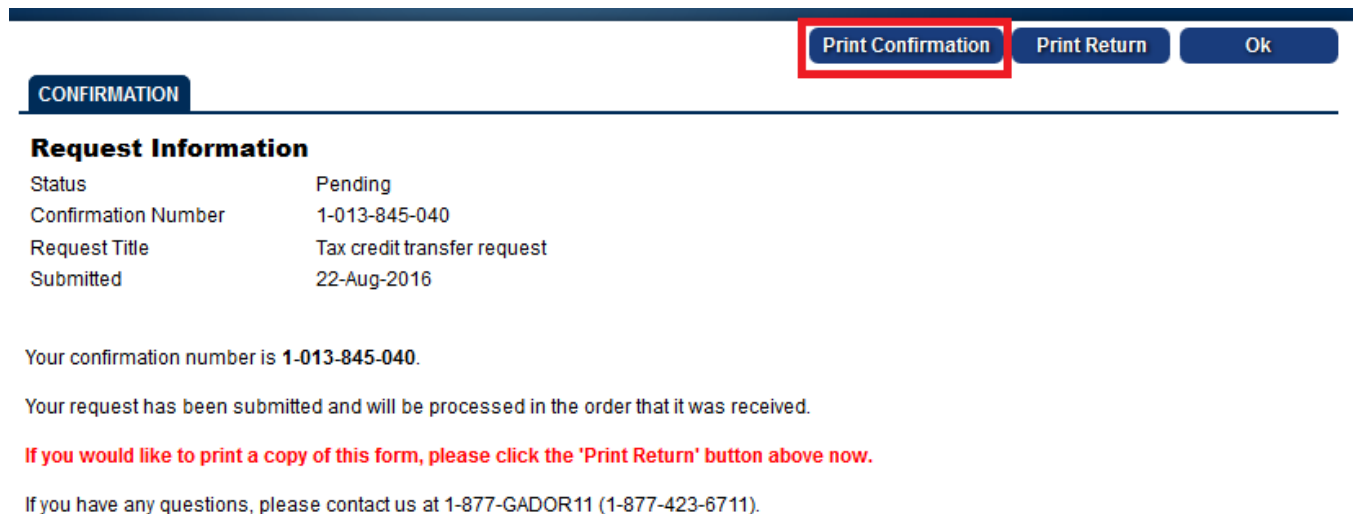
Yes **No**

Cancel Previous Submit

- The **Confirmation Page** will be displayed.

For your records, write down the **Confirmation Number** or click the **Print Confirmation** button to print the page

The confirmation number confirms that your request has been received, **NOT** that the request has been processed.



Print Confirmation Print Return Ok

CONFIRMATION

Request Information

Status	Pending
Confirmation Number	1-013-845-040
Request Title	Tax credit transfer request
Submitted	22-Aug-2016

Your confirmation number is **1-013-845-040**.

Your request has been submitted and will be processed in the order that it was received.

If you would like to print a copy of this form, please click the 'Print Return' button above now.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

10. The **Print Return** button allows you to have a printed IT-TRANS of the information just submitted

CONFIRMATION

Print Confirmation

Print Return

Ok

Request Information

Status	Pending
Confirmation Number	1-013-845-040
Request Title	Tax credit transfer request
Submitted	22-Aug-2016

Your confirmation number is **1-013-845-040**.

Your request has been submitted and will be processed in the order that it was received.

If you would like to print a copy of this form, please click the 'Print Return' button above now.

If you have any questions, please contact us at 1-877-GADOR11 (1-877-423-6711).

This printed IT-TRANS can be mailed to the Department of Economic Development.

(View image of the form on the next page)


DO NOT mail to the Georgia Department of Revenue as the electronic request has been received.

Your request has been received by the Department once you receive a confirmation number. Requests are processed in the order received and processing times may vary depending on volume. You will NOT receive an additional confirmation once the requested transfers have been processed.

When the transfers have been processed, buyers who have purchased credit will be able to view their own unique DOR certificate number(s) by logging into their own GTC account and viewing the Credits tab.

Contact the Department at 1-877-423-6711 with any questions or issues.

Page 1 will display all information regarding the credit and contacts from the information completed in Step 2

Georgia Department of Revenue TAXPAYER SERVICES DIVISION P.O. BOX 74038 ATLANTA, GA 30374-0398 Telephone: (877) 423-6711	 <small>s.L.101</small>
Ronald Johnson Jr., Director, Taxpayer Services Division	Lynnette T. Riley, State Revenue Commissioner

Requested Date: 22-Aug-2016

Notice of Tax Credit Transfer

Form IT-TRANS

Tax Credit Information

Credit Being Transferred	122 - Film Tax Credit
Tax Year Generated	31-Dec-2015
Date of Transfer	22-Aug-2016
Total Tax Credit Generated	50,000.00
Amount To Transfer	5,000.00
DOR Certificate Id	360855552
DED Certification Number	A 2015 Movie Project
Name of Generating Entity A PRODUCTION COMPANY	
FEIN of Generating Entity 11-1111111	
Contact Person of Generating Entity PRODUCTION CONTACT	
Contact Phone of Generating Entity (404) 067-9879	
Company Name of Broker A BROKER FIRM	
Contact Person of Broker BROKER NAME	
Contact Phone of Broker (678) 564-9648	
Name of Disregarded Entity DISREGARDED ENTITY	
FEIN of Disregarded Entity 11-1111112	

Page 2 will provide a summary of the transferees associated with the request. All social security numbers will be masked.

Requested Date 22-Aug-2016			
Detail of Tax Credit Transfer / Pass Through			
Transferee	Id Type	Id Number	Credit Transferred
BUYER NAME	SSN	***-**-1234	\$5,000.00
			\$5,000.00